THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.21476 OF 2007

Dated 11th October, 2007

Between:

M/s Hindustan Coca Cola Bevarages Private Limited …

Petitioner

And

The Assistant Commissioner

and another

…Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.21476 OF 2007

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki)

Heard learned counsel for the parties and with their consent, the writ petition is being disposed of at this stage.

The case of the petitioner is that during pendency of the first appeal, the application for grant of stay filed by him was dismissed by the competent authority and he had approached this Court by way of a writ petition being W.P.No.10212 of 2006. In pursuance of the orders in the writ petition, it is submitted that the petitioner paid Rs.62 lakhs. Now the first appeal has been partly allowed and partly dismissed and as a result, the petitioner filed a second appeal before the Sales Tax Appellate Tribunal. Therefore, he seeks a direction from this Court that the disputed amounts be not recovered till the appeal before the Sales Tax Appellate Tribunal is disposed of.

In this view of the matter, we feel that the interest of justice would be met if stay of recovery of disputed tax is granted pending disposal of the appeal as the petitioner has already paid substantial amounts when the first appeal was pending. Therefore, the writ petition is disposed of, at this stage, directing that the recovery of the disputed tax shall not be effected till the appeal pending before the Sales Tax Appellate Tribunal is disposed of. No order as to costs.

Bilal Nazki,J

Dated 11th October, 2007

Ramesh Ranganathan,J

Note: Issue wire at party's cost
(b/o)
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